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1 September 2005
VIA FACSIMILE

Re: Yoshiaki SUMIDA
U.S.S.N. 09/843,876
Your Ref.: 1152-0276P
Our Ref.: FPA1-18/01R00022/US

Dear Mr. Gorenstein:

Thank you for your letter of 1 September 2005 enclosing a copy of an Advisory Action from the Examiner in connection with the above-identified application.

As we previously indicated in our letters of 22 June and 2 August 2005, we had been specifically instructed by our client that the above-identified application should be abandoned if an Advisory Action were issued therefor.

Therefore, please close your file and do not incur any further expenses in connection with this application.

Please acknowledge safe receipt of this facsimile letter.

Very truly yours,



Eisuke Fujimoto
FUJIMOTO PATENT AND LAW OFFICE

EF/KS/fh

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